

## DAFTAR PUSTAKA

- [1] O. T. Erena, M. M. Kalko, and S. A. Debele, "Corporate governance mechanisms and firm performance: empirical evidence from medium and large-scale manufacturing firms in Ethiopia," *Corp. Gov.*, 2021, doi: 10.1108/CG-11-2020-0527.
- [2] Endiana, "Pengendalian Internal Terhadap Kinerja Perusahaan," *J. KRISNA Kumpul. Ris. Akunt.*, vol. 11, no. 2, pp. 179–189, 2020.
- [3] S. Kurniati, "Stock returns and financial performance as mediation variables in the influence of good corporate governance on corporate value," *Corp. Gov.*, vol. 19, no. 6, pp. 1289–1309, 2019, doi: 10.1108/CG-10-2018-0308.
- [4] L. Gustiana and Y. Darmayanti, "Pengaruh Direksi Terhadap Kinerja Perusahaan ( Studi Empiris : Perusahaan Manufaktur Di BEI Periode 2014-2018 )," vol. 16, no. 1, pp. 68–79, 2021.
- [5] C. Erick, "Pengaruh Return on Assets, Debt to Equity Ratio dan Earning Per Share Terhadap Harga Saham Pada Perusahaan Pertambangan Yang Terdaftar di Bursa Efek Indonesia," *J. Manaj. Bisnis dan Kewirausahaan*, vol. 5, no. 1, pp. 88–93, 2021.
- [6] N. Supriantikasari and E. S. Utami, "Pengaruh Return On Assets, Dept To Equity Ratio, Current Ratio, Earning Per Share Dan Nilai Tukar Terhadap Return Saham (Studi Kasus Pada Perusahaan Go Public Sektor Barang Konsumsi Yang Listing Di Bursa Efek Indonesia Periode 2015-2017)," *J. Ris. Akunt. Mercu Buana*, vol. 5, no. 1, p. 49, 2019, doi: 10.26486/jramb.v5i1.814.
- [7] G. F. B. Muntu, W. J. F. a Tumbuan, and I. W. J. Ogi, "the Effect of Work Experience and Competence on Employee Performance At Pt . Pln ( Persero ) Sulutenggo Region," vol. 8, no. 1, pp. 459–468, 2020.
- [8] G. Hendra, "Analisis Tingkat Pengalaman Kerja dan Fasilitas Kerja Terhadap Karyawan PT. Industri Kapal Indonesia (Persero) Makassar," vol. 3, no. 1, 2021, [Online]. Available: <http://ojs.stie-ttdn.ac.id/index.php/MV/article/view/33>.
- [9] D. Prasetyo and T. Dewayanto, "Pengaruh Karakteristik Dewan Komisaris Terhadap Kinerja Perusahaan (Studi Empiris Pada Perusahaan Manufaktur Periode 2013-2015)," *Diponegoro J. Account.*, vol. 8, no. 2, pp. 1–10, 2019.
- [10] Prasetyo Deny, "Pengaruh Karakteristik Dewan Komisaris Terhadap Kinerja Perusahaan," vol. XV, no. 2, pp. 157–172, 2018.

- [11] Syakuranty Winda Agrita, “Pengaruh Ukuran Dewan, Kepemilikan Manajerial dan Ukuran Perusahaan Terhadap Kinerja Perusahaan Consumer Goods,” *J. Chem. Inf. Model.*, vol. 53, no. 9, pp. 1689–1699, 2019.
- [12] E. Sari, “Pengaruh Ukuran Dewan Komisaris, Ukuran Dewan Direksi, dan Ukuran Komite Audit Terhadap Kinerja Perusahaan Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2011-2015,” *e-Journal S1 Ak Univ. Pendidik. Ganesha*, vol. 3, no. 1, pp. 1–11, 2018, [Online]. Available: <https://ejournal.undiksha.ac.id/index.php/S1ak/article/view/4727>.
- [13] S. P. Oktarina, “Pengaruh Good Corporate Governance Terhadap Kinerja Perusahaan Pada Peserta Cgpi Yang Terdaftar Di Bei Periode 2016-2018,” *J. Chem. Inf. Model.*, vol. 53, no. 9, pp. 1689–1699, 2020, [Online]. Available: <https://trijurnal.lemlit.trisakti.ac.id/pakar/article/view/6874>.
- [14] S. Butar Butar, “Karakteristik Dewan Komisaris Dan Idiosyncratic Volatility,” *Media Ris. Akuntansi, Audit. Inf.*, vol. 20, no. 1, p. 61, 2020, doi: 10.25105/mraai.v20i1.6282.
- [15] Y. H. Tham, N. Sultana, H. Singh, and R. Taplin, “Busy boards and earnings management – an Australian perspective,” *Asian Rev. Account.*, vol. 27, no. 3, pp. 464–486, 2019, doi: 10.1108/ARA-08-2018-0149.
- [16] G. Rismayani and U. L. Nanda, “Pengaruh Dewan Komisaris, Dewan Pengawas Syariah (Dps) Dan Direksi Terhadap Kinerja Maqasid Syariah,” *J. Ris. Keuang. Dan Akunt.*, vol. 4, no. 2, pp. 40–55, 2019, doi: 10.25134/jrka.v4i2.1698.
- [17] V. A. Tandean and W. Winnie, “The Effect of Good Corporate Governance on Tax Avoidance: An Empirical Study on Manufacturing Companies Listed in IDX period 2010-2013,” *Asian J. Account. Res.*, vol. 1, no. 1, pp. 28–38, 2016, doi: 10.1108/AJAR-2016-01-01-B004.
- [18] R. B. Putra, F. Yeni, H. Fitri, and D. J. Melta, “the Effect of Board of Commissioners Ethnic, Family Ownership and the Age of the Company Towards the Performance of the Company Lq45 Company Listed in Indonesia Stock Exchange,” *ADI J. Recent Innov.*, vol. 1, no. 2, pp. 1–8, 2019, doi: 10.34306/ajri.v1i2.27.
- [19] J. William and R. Sanjaya, “Faktor-Faktor Yang Mempengaruhi Kinerja Perusahaan Pada Perusahaan Yang Terdaftar di Bursa Efek Indonesia,” *J. Bisnis dan Akunt.*, vol. 19, no. 1a, pp. 152–162, 2017.
- [20] S. Akbar, “Analisa Faktor-Faktor yang Mempengaruhi Kinerja Anggota Organisasi,” *Jiaganis*, vol. 3, no. 2, pp. 2–6, 2018.

- [21] Herizal dan Mutia, “Pengaruh Motivasi dan Pengalaman Kerja terhadap Kinerja Staf Pengajar Yayasan Ummi Gampong Mesjid Aree Kecamatan Delima Kabupaten Pidie,” vol. 2, no. 4, pp. 11–19, 2020.
- [22] A. Basyit, B. Sutikno, and J. Dwiharto, “Pengaruh Tingkat Pendidikan Dan Pengalaman Kerja Terhadap Kinerja Karyawan,” *J. EMA*, vol. 5, no. 1, pp. 12–20, 2020, doi: 10.47335/ema.v5i1.44.
- [23] dkk Whina, “Pengaruh Lingkungan Kerja, Pengalaman Kerja, dan Motivasi Kerja terhadap Produktivitas Kerja Karyawan Pada PT.Sumber Craha Sejahtera (SGS) Luwu,” vol. 11, no. 2, pp. 81–87, 2018.
- [24] R. N. Hadiana, “Pengaruh Pengalaman Kerja Auditor Eksternal Terhadap Kualitas Audit Eksternal,” *Researchgate.Net*, no. May, 2020, [Online]. Available: [https://www.researchgate.net/profile/R\\_Hadiana/publication/341459360\\_Pengaruh\\_Pengalaman\\_Kerja\\_Auditor\\_Eksternal\\_Terhadap\\_Kualitas\\_Audit\\_Eksternal/links/5ec293cf299bf1c09ac4e978/Pengaruh-Pengalaman-Kerja-Auditor-Eksternal-Terhadap-Kualitas-Audit-Eksternal](https://www.researchgate.net/profile/R_Hadiana/publication/341459360_Pengaruh_Pengalaman_Kerja_Auditor_Eksternal_Terhadap_Kualitas_Audit_Eksternal/links/5ec293cf299bf1c09ac4e978/Pengaruh-Pengalaman-Kerja-Auditor-Eksternal-Terhadap-Kualitas-Audit-Eksternal).
- [25] Kosngosan, “Pengertian, Kualifikasi dan Kompetensi Pendidik Secara Umum,” 2017. <https://www.kosngosan.com/2017/12/pengertian-kualifikasi-kompetensi-pendidik-umum.html>.
- [26] S. Wahyuni, *Kinerja Sharia Conformity And Profitability Index Dan Faktor Determinan*. Scopindo Mustika Pustaka, 2020.
- [27] P. P. Ayu and T. Septiani, “Pengaruh Ukuran Dewan Komisaris, Komite Audit, Dan Kap Terhadap Fee Audit Eksternal,” *J. Akunt.*, vol. 12, no. 1, pp. 1–15, 2018, doi: 10.25170/jara.v12i1.55.
- [28] R. Wati Erna, “Analisis Pengaruh Kesibukan Ceo Dan Tata Kelola Perusahaan Terhadap Kinerja Perusahaan,” vol. 1, no. 1, pp. 999–1014, 2021.
- [29] R. Davinda, M. Mukhzarudfa, and G. W. Maulana Zulma, “Pengaruh Ukuran Perusahaan, Ukuran Dewan Komisaris, Dan Pengungkapan Modal Manusia Terhadap Kinerja Perusahaan di Indonesia,” *Ekon. J. Econ. Bus.*, vol. 5, no. 2, p. 526, 2021, doi: 10.33087/ekonomis.v5i2.409.
- [30] T. D. W. I. Tavinia, “Pengaruh Komisaris Sibuk Terhadap Kinerja Perusahaan Pada Perusahaan Manufaktur Di Indonesia,” 2020.
- [31] C. Afriani Utama and S. Utama, “Board of Commissioners in Corporate Governance, Firm Performance, and Ownership Structure,” *Int. Res. J. Bus. Stud.*, vol. 12, no. 2, pp. 111–136, 2019, doi: 10.21632/irjbs.12.2.111-136.

- [32] Jenny and S. Christina, "Do Financial Ratios, Firm Characteristics and Corporate Governance Affect Firm Performance?," *J. Bisnis dan Akunt.*, vol. 20, no. 1, pp. 45–50, 2018, doi: 10.34208/jba.v20i1.407.
- [33] D. P. Mohammad Iqbal, "The influence of Board of Commissioners' demographic diversity towards LQ 45 performance in Indonesian Stock Exchange," vol. 1, no. 2, pp. 1–11, 2021, doi: 10.24036/jkmb.xxxxxxxx.
- [34] Sugiyono, *Metode Penelitian Kombinasi*. Bandung: Alfabeta, 2016.
- [35] Sugiyono, *Statistika Untuk Penelitian*. Bandung: Alfabeta, 2015.
- [36] N. Ridha, "Proses Penelitian, Masalah, Variabel, dan Paradigma Penelitian," *J. Hikmah*, vol. 14, no. 1, pp. 62 – 70, 2017, [Online]. Available: <http://jurnalhikmah.staisumatera-medan.ac.id/index.php/hikmah/article/download/10/13>.
- [37] N. P. dan J. A. Lestari, "Pengaruh Dimensi Struktur Kepemilikan Terhadap kinerja perusahaan manufaktur," vol. 6, pp. 1–10, 2017.
- [38] A. S. Dewi, D. Sari, and H. Abaharis, "Pengaruh Karakteristik Dewan Komisaris Terhadap Kinerja Perusahaan Manufaktur Di Bursa Efek Indonesia," *J. Benefita*, vol. 3, no. 3, p. 445, 2018, doi: 10.22216/jbe.v3i3.3530.
- [39] dkk Ananda Gusti Ayu Diah Vicha, "Pengaruh independensi, Pengalaman kerja dan Profesionalisme badab pengawas terhadap efektivitas sistem pengendalian internal pada LPD Kecamatan Giaanyar," *Hita Akunt. dan Keuang. Univ. Hindu Indones.*, no. April, pp. 699–730, 2021.
- [40] Pitriyani, A. Halim, and D. Hasibuan, "Pengaruh Pengalaman Kerja, Latar Belakang Pendidikan Dan Kompensasi Terhadap Kinerja Karyawan Pada Pt. Pegadaian Persero Cabang Rantauprapat," *JEBMA J. Ekon. Bisnis Manaj. Akuntansi, Univ. Labuhanbatu*, vol. 1, no. 1, pp. 56–63, 2019.
- [41] D. Prasetyo and T. Dewayanto, "Pengaruh karakteristik dewan komisaris terhadap kinerja perusahaan," *Diponegoro J. Account.*, vol. 8, no. 2, pp. 1–10, 2019.
- [42] N. Manggale and D. Widyawati, "Pengaruh Return On Equity, Leverage, Ukuran Perusahaan, dan Pertumbuhan Penjualan Terhadap Nilai Perusahaan," *Ilmu dan Ris. Akunt.*, 2021.
- [43] D. Kasmir, *Analisi Laporan Keuangan*, Cetakan ke. Jakarta: PT RajaGrafindo Persada, 2015.

- [44] A. Eksandy, “Pengaruh Good Corporate Governance Terhadap Kinerja Keuangan Pada Perbankan Syariah Indonesia,” *J. Akunt. Kaji. Ilm. Akunt.*, vol. 5, no. 1, p. 1, 2018, doi: 10.30656/jak.v5i1.498.